



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0787-01745559

**43 Roosevelt County**

**0787 Froid H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Joyce Harvey **Phone #:** (406) 766-2342

(Signature)

(Date)

**Chair, Board of Trustees:** Scott Westlund

(Signature)

(Date)

**County Superintendant** Jeri Toavs

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Miscellaneous Direct Federal Grant	FEDERAL	s358a110706	unknown
100	Local Misc Grant	LOCAL		
206	Vo Ed Tech Ed/Industrial Arts	STATE		State
316	Data for Achievement	STATE		
474	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
826	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,255.39	46,590.50	214,461.96	2,308.62
02	Taxes Receivable - Real and Personal (120-149)	6,862.62	1,382.04	2,087.46	
03	Taxes Receivable - Protested (150-159)	1,165.27	299.22	440.63	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	66,283.28	48,271.76	216,990.05	2,308.62
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	9,485.22	1,681.26	2,528.09	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	56,798.06	46,590.50	214,461.96	2,308.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	56,798.06	46,590.50	214,461.96	2,308.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	66,283.28	48,271.76	216,990.05	2,308.62

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		56,920.02	18,228.41	4,772.75
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		56,920.02	18,228.41	4,772.75
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		56,920.02	18,228.41	4,772.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>		56,920.02	18,228.41	4,772.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		56,920.02	18,228.41	4,772.75

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,628.76	21.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,628.76	21.15
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>			5,628.76	21.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,628.76	21.15
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,628.76	21.15

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			196,683.19	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			196,683.19	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			196,683.19	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			196,683.19	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			196,683.19	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,106.87	221,484.50		
02	Taxes Receivable - Real and Personal (120-149)	290.50			
03	Taxes Receivable - Protested (150-159)	60.64			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,458.01	221,484.50		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	351.14			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,106.87	221,484.50		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,106.87	221,484.50		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,458.01	221,484.50		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		58,688.17		
02	Taxes Receivable - Real and Personal (120-149)		726.22		
03	Taxes Receivable - Protested (150-159)		113.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		59,527.95		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		839.78		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		58,688.17		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		58,688.17		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		59,527.95		



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	355.50	27,615.17	26,462.70	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	355.50	27,615.17	26,462.70	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	355.50	27,615.17	26,462.70	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	355.50	27,615.17	26,462.70	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	355.50	27,615.17	26,462.70	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,985.59	72,268.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	54,985.59	72,268.41		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	54,985.59	72,268.41		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	54,985.59	72,268.41		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	54,985.59	72,268.41		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	179,301.86	181,334.89
1112	District Levy - Personal Property	4,974.20	6,074.38
1113	District Levy - Heavy Motor Vehicles	396.92	577.70
1114	District Levy - Pers Prop/Mobile Homes	316.82	923.74
1190	Penalties and Interest on Taxes	154.62	220.94
1510	Interest Earnings	73.52	98.75
1900	Other Revenue from Local Sources	0.00	410.00
3110	Direct State Aid	234,177.71	231,928.63
3111	Quality Educator	19,773.00	21,012.75
3112	At Risk Student	1,034.40	1,012.03
3113	Indian Education For All	714.00	668.16
3114	American Indian Achievement Gap	2,200.00	2,460.00
3115	State Spec Ed Allowable Cost Pymt to Districts	9,742.12	5,500.44
3116	Data For Achievement	525.00	640.00
3118	Natural Resource Development	1,668.79	2,603.77
3120	State Guaranteed Tax Base Aid	66,522.50	60,092.07
3444	State School Block Grant	34,700.13	34,700.13
3445	State Combined Fund School Block Grant	4,361.78	0.00
3446	SB96 Block Grant Reimbursement	4,644.19	0.00
3447	SB96 Combined Block Grant Reimbursement	1,534.36	0.00
3460	Montana Oil and Gas Tax	25,980.93	0.00
4800	Federal Revenue in Lieu of Taxes	143.85	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>592,940.70</b>	<b>550,258.38</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>170 Distance Learning</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	4,194.32	4,355.37
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	225,551.34	196,156.27
			2XX Personal Services - Employee Benefits	38,808.43	31,744.48
			3XX Purchased Professional and Technical Services	4,755.35	933.00
			6XX Supplies and Materials	21,499.88	15,113.98
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	19,300.08	19,600.08
			2XX Personal Services - Employee Benefits	3,232.74	3,116.11

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	477.79	3,716.46
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	27,300.00	54,612.50
			2XX Personal Services - Employee Benefits	117.01	4,404.40
			3XX Purchased Professional and Technical Services	2,794.91	1,854.25
			4XX Purchased Property Services	2,000.00	0.00
			5XX Other Purchased Services	3,185.61	5,046.56
			6XX Supplies and Materials	1,077.67	2,282.65
			810 Dues and Fees	2,095.37	2,425.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	9,023.60	9,054.28
			2XX Personal Services - Employee Benefits	2,964.65	2,358.45
			6XX Supplies and Materials	3,840.68	1,667.01
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	13,000.00	12,000.00
			2XX Personal Services - Employee Benefits	3,450.71	2,894.06
			3XX Purchased Professional and Technical Services	5,200.00	5,600.00
			6XX Supplies and Materials	1,009.52	484.92
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	27,702.74	45,680.81
			2XX Personal Services - Employee Benefits	3,799.82	4,665.99
			4XX Purchased Property Services	11,238.37	14,826.43
			5XX Other Purchased Services	9,000.00	4,600.00
			6XX Supplies and Materials	31,933.24	39,999.65
			7XX Property and Equipment Acquisition	1,500.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	15,354.43	3,740.00
			2XX Personal Services - Employee Benefits	72.67	17.87
			6XX Supplies and Materials	945.54	533.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	758.49	515.59
	<b>316 Data For Achievement</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	98.00	312.84
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	8,945.94	9,723.75
			2XX Personal Services - Employee Benefits	492.67	208.07
			6XX Supplies and Materials	4,650.25	4,795.77





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	21,526.62	25,086.25
			2XX	Personal Services - Employee Benefits	1,001.47	1,144.89
			6XX	Supplies and Materials	11,059.22	10,650.72
			810	Dues and Fees	3,180.00	3,000.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	16,029.28	18,911.89
			2XX	Personal Services - Employee Benefits	829.00	1,095.58
			6XX	Supplies and Materials	4,396.98	6,550.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				569,394.39	575,479.14	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					82,018.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					550,258.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					575,479.14	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,798.06	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,326.66	36,504.36
	1112 District Levy - Personal Property	1,290.80	1,365.04
	1113 District Levy - Heavy Motor Vehicles	89.20	121.73
	1114 District Levy - Pers Prop/Mobile Homes	78.53	197.86
	1190 Penalties and Interest on Taxes	37.61	46.08
	1510 Interest Earnings	88.94	92.67
	2220 County On-Schedule Trans Reimb	13,504.00	16,435.96
	3210 State On-Schedule Trans Reimb	10,978.08	13,127.98
	3444 State School Block Grant	3,250.65	3,250.65
	3446 SB96 Block Grant Reimbursement	1,205.57	0.00
	4800 Federal Revenue in Lieu of Taxes	37.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>70,887.38</b>	<b>71,142.33</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	13,200.00	14,700.00
			2XX Personal Services - Employee Benefits	433.02	779.10
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	31,569.32	33,664.65
			2XX Personal Services - Employee Benefits	2,905.38	3,296.58
			6XX Supplies and Materials	23,612.54	23,913.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>71,720.26</b>	<b>76,353.76</b>



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						51,801.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,142.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,353.76 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,590.50 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	55,258.26	55,235.59
	1112 District Levy - Personal Property	771.58	1,877.09
	1113 District Levy - Heavy Motor Vehicles	122.65	176.99
	1114 District Levy - Pers Prop/Mobile Homes	64.67	283.59
	1190 Penalties and Interest on Taxes	35.51	67.81
	1510 Interest Earnings	189.06	303.22
	1900 Other Revenue from Local Sources	1,500.00	0.00
	4800 Federal Revenue in Lieu of Taxes	21.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>57,963.44</u>	<u>57,944.29</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	156,517.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,944.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	214,461.96	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	18,328.10	18,831.00
	4550 Federal Child Nutrition	20,876.03	23,476.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>39,204.13</b>	<b>42,307.06</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	255.00	0.00
			2XX	Personal Services - Employee Benefits	6.96	0.00
			6XX	Supplies and Materials	38,330.64	44,942.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					38,592.60	44,942.03

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						4,943.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,307.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,942.03 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,308.62 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	86.49	93.28
	2240 County Retirement Distribution	80,311.84	68,526.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>80,398.33</u>	<u>68,619.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	35,056.49	31,772.60	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,844.12	2,852.82	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,469.04	10,113.59	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,546.23	3,909.04	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,018.18	1,829.79	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,968.26	6,941.17	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,046.71	3,232.39	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,913.87	603.47	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,205.72	1,308.05	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,403.10	2,777.99	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,536.59	2,437.15	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,008.31	67,778.06	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					56,078.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,619.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					67,778.06	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,920.02	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>001</b>	<b>Miscellaneous Direct Federal Grant</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,115.15
<b>100</b>	<b>Local Misc Grant</b>	
	1510 Interest Earnings	23.80
	1900 Other Revenue from Local Sources	9,340.93
<b>206</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>	
	3900 State Career & Technical Ed Entitlement	1,890.00
<b>474</b>	<b>Pre-Employment Trans Svs(Voc. Rehab)</b>	
	4740 Pre-Employment Transition Services (DPHHS)	5,000.00
<b>826</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,353.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>41,722.88</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>001</b>	<b>Miscellaneous Direct Federal Grant</b>				
	<b>410</b>	<b>Miscellaneous Federal Grants Direct from Feds</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		23,087.46
			<b>001 Subtotal</b>		<b>23,087.46</b>
<b>100</b>	<b>Local Misc Grant</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		7,989.14
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries		1,390.00
			2XX Personal Services - Employee Benefits		286.17
			6XX Supplies and Materials		1,718.51
			<b>100 Subtotal</b>		<b>11,383.82</b>
<b>206</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>				
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		1,802.48
			<b>206 Subtotal</b>		<b>1,802.48</b>





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
474	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			6XX Supplies and Materials		3,908.92
			<b>474 Subtotal</b>		<u>3,908.92</u>
826	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		1,353.00
			<b>826 Subtotal</b>		<u>1,353.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>41,535.68</u></u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					18,041.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,722.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,535.68 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,228.41 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous Direct Federal Grant	24,115.15	23,087.46	1,027.69
100 Local Misc Grant	9,364.73	11,383.82	-2,019.09
206 Vo Ed Tech Ed/Industrial Arts	1,890.00	1,802.48	87.52
474 Pre-Employment Trans Svs(Voc. Rehab)	5,000.00	3,908.92	1,091.08
826 Vo Ed Carl Perkins Basic Grant	1,353.00	1,353.00	0.00
<b>Total</b>	<u>41,722.88</u>	<u>41,535.68</u>	<u>187.20</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.39	9.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>9.39</u>	<u>9.37</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					4,763.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,772.75 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.60	1.40
	1910 Rentals	10,200.00	9,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,201.60	9,701.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	10,077.55	7,430.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,077.55	7,430.57	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						3,357.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,701.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,430.57 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,628.76 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	446.37	446.93
	4820 Federal Impact Aid - Title VIII	15,061.17	11,837.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15,507.54</u>	<u>12,284.19</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	1,602.92
			2XX Personal Services - Employee Benefits	0.00	71.99
			6XX Supplies and Materials	10.00	12,182.59
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	0.00	7,057.70
			2XX Personal Services - Employee Benefits	0.00	813.01
			6XX Supplies and Materials	0.00	1,500.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	0.00	1,511.58
			2XX Personal Services - Employee Benefits	0.00	8.36
	<b>25XX Support Services - Business</b>				
			3XX Purchased Professional and Technical Services	1,800.00	0.00
			6XX Supplies and Materials	24.00	3,167.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	2,543.80	6,074.58
			2XX Personal Services - Employee Benefits	166.41	883.74
			3XX Purchased Professional and Technical Services	0.00	1,744.75
			4XX Purchased Property Services	0.00	960.43
			6XX Supplies and Materials	4,519.38	3,909.28
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	0.00	120.00
			2XX Personal Services - Employee Benefits	0.00	8.20
			6XX Supplies and Materials	0.00	976.15
<b>701</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials	9,864.37	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>18,927.96</u>	<u>42,592.28</u>



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## Schedule Of Changes Worksheet

**Fund Code 26**

Beginning Fund Balance					226,991.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,284.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,592.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					196,683.19	(5)



# Trustees' Financial Summary

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Submit ID: 0787-01745559

**43 Roosevelt County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,688.01	7,671.88
	1112 District Levy - Personal Property	254.98	260.19
	1113 District Levy - Heavy Motor Vehicles	17.00	24.56
	1114 District Levy - Pers Prop/Mobile Homes	15.35	39.35
	1190 Penalties and Interest on Taxes	7.30	9.39
	1510 Interest Earnings	43.33	40.84
	3281 State Technology Aid	532.58	507.69
	3445 State Combined Fund School Block Grant	0.00	4,361.78
	4800 Federal Revenue in Lieu of Taxes	7.38	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,565.93</b>	<b>12,915.68</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	7,277.50	29,826.82
		23XX	Support Services - General Administration		
			6XX Supplies and Materials	0.00	774.99
		25XX	Support Services - Business		
			6XX Supplies and Materials	0.00	3,206.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,277.50</b>	<b>33,807.87</b>

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					25,999.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,915.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,807.87 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,106.87 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	104.97	43.07
	3290 State - Other State Grants	30,889.08	0.00
	3460 Montana Oil and Gas Tax	255,278.51	21,971.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>286,272.56</b>	<b>22,014.40</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	4,425.00
		2XX Personal Services - Employee Benefits		0.00	19.32
		6XX Supplies and Materials		13,644.14	13,914.33
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		19,974.16	0.00
		6XX Supplies and Materials		0.00	1,500.00
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		0.00	22,677.74
701	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		83,423.33	0.00
		6XX Supplies and Materials		24,487.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>141,529.13</b>	<b>42,536.39</b>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					242,006.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,014.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,536.39 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					221,484.50 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19,271.94	19,179.86
	1112 District Levy - Personal Property	637.46	652.23
	1113 District Levy - Heavy Motor Vehicles	42.62	61.47
	1114 District Levy - Pers Prop/Mobile Homes	38.40	98.50
	1190 Penalties and Interest on Taxes	18.18	23.44
	1510 Interest Earnings	41.14	84.42
	1900 Other Revenue from Local Sources	1,538.50	0.00
	4800 Federal Revenue in Lieu of Taxes	18.43	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,606.67</u>	<u>20,099.92</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	17,424.00	14,840.15
701	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	921.50	0.00
			4XX Purchased Property Services	25,897.25	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>44,242.75</u>	<u>14,840.15</u>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	53,428.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,099.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,840.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,688.17	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.72	0.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.72</u>	<u>0.71</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					354.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					355.50 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	1,212.50
	5700 Resources Transferred from Other School Districts or Cooperatives	30,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>30,000.00</u>	<u>1,212.50</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	11,110.00	5,804.00
			6XX Supplies and Materials	189.00	10,542.39
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	1,368.00	4,703.00
			6XX Supplies and Materials	315.00	781.00
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	0.00	36.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			5XX Other Purchased Services	0.00	10,000.00
			6XX Supplies and Materials	0.00	2,374.09
			7XX Property and Equipment Acquisition	0.00	5,743.58
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			6XX Supplies and Materials	0.00	500.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	4,172.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>12,982.00</u>	<u>44,656.78</u>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 82**

Beginning Fund Balance					71,059.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,212.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,656.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,615.17	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.37	14.62
	1XXX Revenues from Student Activities	42,746.26	41,813.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>42,759.63</u>	<u>41,828.37</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	43,385.33	39,548.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>43,385.33</u>	<u>39,548.03</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	24,182.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,828.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,548.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,462.70	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	4,508.43	3,600.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	218,611.34	191,072.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,203.58	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	7,629.87	9,416.86
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,687.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,687.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,562.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,749.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,806.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	1,457.33

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	3,740.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	17.87	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	533.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	515.59	0.00	0.00	0.00	0.00
<b>Totals</b>			4,806.46	0.00	0.00	0.00	0.00

4,806.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	668.50	5,000.00	0.00	0.00	5,668.50
Land Improvements	24,616.50	19,083.00	0.00	0.00	43,699.50
Buildings	219,757.50	0.00	0.00	0.00	219,757.50
Machinery and Equipment	369,625.35	124,766.02	0.00	0.00	494,391.37
Totals at Historical Cost	614,667.85	148,849.02	0.00	0.00	763,516.87
<b>Depreciation</b>					
Improvement Accum	8,466.50	2,637.93	0.00	0.00	11,104.43
Building Accum	184,097.27	13,538.14	0.00	0.00	197,635.41
Machinery and Equipment Accum	243,491.68	51,414.64	0.00	0.00	294,906.32
Total Accumulated Depreciation	436,055.45	67,590.71	0.00	0.00	503,646.16
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	178,612.40	81,258.31	0.00	0.00	259,870.71

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	1,151.40	0.00	0.00
Financial Administration (25XX)	732.04	0.00	0.00
Operations and Maintenance (26XX)	3,596.31	0.00	0.00
Transportation (27XX)	36,637.54	0.00	0.00
Food Service (31XX)	447.54	0.00	0.00
Extracurricular (34XX, 35XX)	2,827.52	0.00	0.00
Unallocated	528.00	0.00	0.00
 Total Depreciation for FY2016	 45,920.35	 0.00	 0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	19,858.67	0.00	0.00	0.00	19,858.67	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	19,858.67	0.00	0.00	0.00	19,858.67	0.00	0.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	78,646.09	10,561.41	0.00	89,207.50
Net Pension - TRS	293,952.12	66,647.08	0.00	360,599.20